only. *Robinson, Patents*, 228. By the weight of authority a combination of old elements is patentable when the several elements of which it is composed produce by their joint action either a new and useful result or an old result in a cheaper or otherwise more advantageous way. *Niles Tool Co. v. Betts Machine Co.* 27 Fed. 301; *Stephenson v. Brooklyn R. R. Co.*, 114 U. S. 149. It has been held that, in order that a combination of old elements be patentable, there must be some new results obtained. *Hoffman v. Young*, 18 O. G. 794; *Stutz v. Armstrong*, 28 O. G. 367. But the weight of authority is with the present case. *Rob., Patents*, § 155, N. 1.

TAXATION—DUE PROCESS OF LAW.—DELAWARE, LACKAWANNA & WESTERN R. R. Co. v. COMMONWEALTH OF PENNSYLVANIA.—25 SUP. CT, 669.—Where the capital stock of a corporation is appraised for the purpose of taxation without deducting the value of property held by the corporation outside and beyond the jurisdiction of the state making the appraisement, *held*, that the collection of a tax under such an appraisement would amount to the taking of property without due process of law. The Chief Justice, *dissenting*.

A state cannot tax property situated without its territorial limits. *Cooley, Taxation*, 84; *Darwin v. Strickland*, 57 N. Y. 492. And it is almost universally held that the capital of a corporation is represented by the property in which it has been invested and that a tax upon the capital stock is in effect a tax upon such property. *Gordon's Exr. v, Baltimore*, 5 Gill 231; *Rome R. R. Co. v. Rome*, 14 Ga. 275; *Cooley, Taxation*, 396. Private corporations are held to be "persons" within the clause of the Fourteenth Amendment relating to due process of law. *County of Santa Clara v. Southern Pac. R. R.* 18 Fed. 385. This decision is distinguishable from *Adams Express Co. v. Ohio*, 163 U. S. 194, holding that it was not a violation of the Fourteenth Amendment where a tax was laid upon the property of a corporation in the state, assessed on a basis of valuation derived by the rule of proportion to the whole capital stock.

WILLS—BEQUEST TO WIFE—DIVORCE—IN RE JONES' ESTATE, 60 ATL. 915 (Pa.).—*Held*—Bequest to my "wife. M. B." is not revoked by implication because subsequently the wife procured an absolute divorce, the word "wife" being descriptive only. Mitchell, C., J. *dissenting*.

It is now well settled in this country that a bequest to a wife by name does not imply a continuing condition and is not revoked by divorce. So "to my wife A," *Card v. Alexander*, 48 Conn. 492; *Peck, Husband and Wife*, 226; to "my intended wife E. J.," *Charlton v. Miller*, 27 Ohio, St. 298; so for insurance policy payable to "my wife M. B," *Brown v. Grand A. O. of U. W.*, 208 Pa. 101; as to wife in devise to "T. B. and R. his wife," *Bullock v. Lilley*, 1 N. J. Eq. 489; so to "my present wife" entire will not revoked. *Baacke v. Baacke*, 50 Neb. 18. A will, however, is revoked where there has been an absolute divorce and the reciprocal property right have been arranged between the parties. *Lansing v. Haynes*, 95 Mich. 16; *Schouler Wills*, Section 426 A. The English courts, although formerly in according with American decisions, *Bullmore v. Wynter*, 22 Ch. D. 619 and *Boddington. v. Clairat*, 25 Ch. D. 685, have recognized revocation of requests by divorce in *Hitchins v. Morrieson*, 40 Ch. D. 30, and criticized the holding in the cases above cited.

WILLS—CONSTRUCTION—BEQUEST TO CREDITOR—ADEMPTION—IN RE ARNTON, 94 N. Y UPP. 741.—Where the testator made a bequest to his credi-

tors—the will reciting that it and others were made in an effort to repay those who had been kind to testator during his long illness—and the bequest was greater than the indebtedness. *Held*, that it did not amount to a satisfaction of the same.

Though the presumption, especially in Equity, is that a bequest equal to or greater than the debt, is intended as a satisfaction, slight circumstances will take the case out of the operation of the rule. *Harris v. R. I. Hospital Trust Co.*, 10 R. I. 313; *Cloud et ux. v. Clinkenbeard's Exrs.* 47 Ky. 397; *King v. Berry's Exrs.*, 2 N. J. Eq. 44. Pennsylvania and Illinois follow the English decisions—a legacy equal to or greater than the debt, and not contingent or uncertain, is presumed to be a satisfaction of the debt. *Wesco's Appeal* 55 P. St. 195, But the legacy must be paid before it can be set up as a discharge of the debt. *Maloney et al. Admrs. v. Scanlon*, 53 Ill. 122. The legacy is intended as a bounty and not as a payment, *Strong v. William's Exrs.*, 12 Mass. 391. But in all questions of construction of wills "the intention of the testator has always been regarded as the pole star by which any construction of the testamentary instrument is to be guided." *Bispham's Equity*, p. 119.